## **ABSTRACT**

A first shielding layer and a second shielding layer are disposed by a given distance. An MR film is disposed in between the first shielding layer and the second shielding layer. The first gap film is formed on the MR film with commensurate to the surface configuration thereof. Magnetic domain controlling films are disposed at both sides of the MR film, respectively. Electrode layers are formed on the magnetic domain controlling layers, respectively. One of the second gap layers is located between the MR film; the magnetic domain controlling layers and the first shielding layer, and the other is located between the first gap layer; the electrode layer and the second shielding layer.